



# सावित्रीबाई फुले पुणे विद्यापीठ

(पूर्वीचे पुणे विद्यापीठ)

## वित्त व लेखा विभाग

आय.एस.ओ. ९००१:२००८ युनिट

नवीन प्रशासन भवन, सावित्रीबाई फुले पुणे विद्यापीठ, गणेशखिंड, पुणे-४११ ००७.

फोन : २५६९९५३५, २५६०१२३६/३७

फॅक्स : (०२०) २५६९०३३४

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संदर्भ क्र. : वित्त/२०१७-१८/९६८

दिनांक : २६/०८/२०१७

प्रति,

मा. विभागप्रमुख / संचालक / प्रशासकीय शाखा प्रमुख,  
सावित्रीबाई फुले पुणे विद्यापीठ,  
पुणे - ४११००७.

**विषय : वस्तू व सेवा कर विवरणपत्रासाठी (GST Return) खरेदीची माहिती मिळणेबाबत.**

महोदय / महोदया,

आपणांस विदित आहेच की, भारत सरकारने दि. १ जुलै, २०१७ पासून वस्तू व सेवा कर (GST) लागू केला आहे. त्या अनुषंगाने सावित्रीबाई फुले पुणे विद्यापीठाची वस्तू व सेवा कर अंतर्गत नोंदणी करण्यात आलेली असून त्यानुसार दरमहा खरेदी व सेवेचे विवरणपत्र (GST Return) भरणे आवश्यक आहे.

विद्यापीठामध्ये विभागनिहाय खरेदी केली जात असल्याने खरेदीची एकत्रित माहिती मिळणेसाठी सोबत दिलेल्या वस्तू व सेवा कर माहिती नमुन्याप्रमाणे आपल्या विभागाच्या खरेदीची व सेवेसंदर्भातील दि. १ जुलै, २०१७ पासूनची माहिती मुख्य वित्त व लेखा विभागास पाठविण्यात यावी, ही विनंती. सदर खरेदीच्या माहितीसाठी वित्त व लेखा विभाग सर्वस्वी आपल्यावर अवलंबून असल्याने आपण वेळेत दिलेल्या माहितीनुसारच विद्यापीठाचे दरमहा वस्तू व सेवा कराचे विवरणपत्र (G.S.T. Return) भरणे सोईचे होईल. तसेच यापुढे दरमहा टेबल क्र. १ ते ८ ची माहिती महिना संपल्यानंतर २ तारखेपर्यंत वित्त व लेखा विभागाकडे पाठविण्यात यावी. (उदा. दि.१ ऑगस्ट २०१७ ते दि. ३१ ऑगस्ट २०१७ ची माहिती दि. २ सप्टेंबर २०१७ पर्यंत पाठविण्यात यावी.)

कळावे,

आपली विश्वासू,

वित्त व लेखा अधिकारी

अतिरिक्त कार्यभार

सोबत : वरीलप्रमाणे.

प्रत माहितीसाठी : केंद्रीत व विकेंद्रीत वित्तशाखा प्रमुख.

# SAVITRIBAI PHULE PUNE UNIVERSITY

## Purchase & Sale (Billing) Summary

All department heads are required to furnish following information related to departmental purchases & sales on day to day basis in prescribed format.

As you are aware under GST regime Savitribai Phule Pune University, has to account for monthly purchases as well as billing done to outside parties. We do not have centralized accounting system but GST returns are required to be filed centrally on monthly basis.

SPPU has dual responsibility to discharge GST liability on behalf of our vendors who are availing exemption of Rs. 20 lakhs & not charging any GST & to discharge GST liability on billing done to outside parties on month to month basis. To fulfil the obligation imposed by GST law, we need a daily report of purchases booked & billing done to outside parties.

- As a guiding principle it is already informed to all concerned that as far as possible maximum purchases be made from vendors who are registered with GST authority. When purchase is made through GST registered dealer, automatically it will appear in GSTR-2 generated by auto populated system. To cross check this report we need feedback from you about purchases made from GST registered vendors. (Refer table (1))

TABLE 1							
PURCHASES FROM GST REGISTERED VENDOR							
SR. NO.	VENDOR NAME	INVOICE NO.	DATE	BASIC VALUE	CGST	SGST	IGST

- The second category of vendors is who are working under composition scheme. These vendors will issue Supply Invoice & will pay 1% GST directly. This information will not be generated through GSTR-2. But we have to fill this information in GSTR-2 manually. The purpose of this information is that we are not expected to pay GST on reverse charge basis. (Refer table (2))

TABLE 2				
PURCHASES FROM COMPOSITION DEALER CHARGING 1% GST				
SR. NO.	VENDOR NAME	INVOICE NO.	DATE	VALUE

- The third category is import purchases of goods & services. This purchases of goods attracts 18% IGST & this amount is also required to be shown in GSTR-2 manually. (Refer table (3)) & the import of services attracts GST on reverse charge basis in table (4).

TABLE 3				
PURCHASES FROM FOREIGN COUNTRIES				
IMPORT OF GOODS & SERVICES				
FOR IMPORT OF GOODS				
SR. NO.	VENDOR NAME	BILL OF ENTRY	ACTUAL VALUE	IGST

TABLE 4 FOR IMPORT OF SERVICES				
SR. NO.	VENDOR NAME	FOREIGN EXCHANGE REMITTANCE IN FOREIGN CURRENCY	VALUE IN RS.	IGST PAYABLE UNDER REVERSE CHARGE

- The fourth category is purchase of goods & services from the vendors whose turnover is below Rs. 20 Lakh & who are exempted from taking GST registration. It is mandatory on SPPU to discharge GST liability on reverse charge basis. In our view this is most critical area as timely payment of this liability is essence of law compliance. Therefore you are requested to fill the information in table (5) about goods purchase & table (6) for services purchased.
- A typical arrangement is made when out of advances [Reimbursement of expenses for purchase of goods & service] goods & services are made & subsequently advance vouchers are settled. They should be reflected in table (5) & table (6) respectively.

TABLE 5 PURCHASES FROM UNREGISTERED VENDOR [BELOW Rs. 20 LAKH] FOR GOODS				
SR. NO.	VENDOR NAME	INVOICE NO	DATE	VALUE


TABLE 6 PURCHASES FROM UNREGISTERED VENDOR (BELOW Rs. 20 LAKH) FOR SERVICES				
SR. NO.	VENDOR NAME	INVOICE NO	DATE	VALUE

- In case of exempted goods & services it should be reflect in table (7) & table (8) respectively.

TABLE 7 PURCHASES OF EXEMPTED GOODS & SERVICES FOR GOODS				
SR. NO.	VENDOR NAME	INVOICE NO	DATE	VALUE

TABLE 8 PURCHASES OF EXEMPTED GOODS & SERVICES FOR SERVICES				
SR. NO.	VENDOR NAME	INVOICE NO	DATE	VALUE

All are requested to co-operate.

  
 CA (Dr.) Vidya Gargote  
 Finance & Account Officer  
 Additional Charge